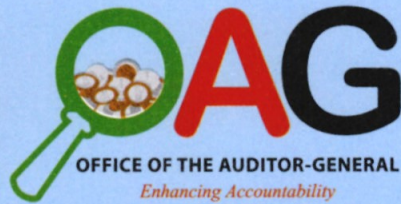


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 16 JUN 2026

DAY.

Tuesday

TABLED
BY:

Hon. Naomi Wanjau, CBS, MP
(Deputy Majority Party Whip)

OFFICE OF THE AUDITOR-GENERAL

Lamake

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**WANJOHI GIRLS
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2025**

NYANDARUA COUNTY



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Revised 30th June 2025.



Wanjohi girls Secondary School
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

2. Key School Information and Management

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Nyandarua County, Wanjohi Sub-County.

The school was initially registered in 1970 and re-registered in 26th April 2021 under registration number 18-S-0030-0895 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 787 number of students as at 30th June 2025. It has 5 streams and 36 teachers of which 3 teachers are employed by the School Board of Management

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr Elizabeth Njeri	Chairperson/Sponsor	23/05/2025
2	Matilda W.Wambua	Secretary – Principal	23/05/2025
3	Fr Jack Ndirangu	Member – Rep Sponsor/ Deputy Chairman	23/05/2025
4	Mr Josephat Kamau	Member – Rep Sponsor	23/05/2025
5	Samuel M Ngugi	Member – Rep CEB	23/05/2025
6	Peter Kariuki	Member – Rep Parents/Local community	23/05/2025
7	Stanley Kigera	Member – Rep Parents/Local community	23/05/2025
8	Mercy Wanjiru	Member – Rep Parents/Local community	23/05/2025
9	Nehemiah Kamau	Member – Rep Parents/Local community	23/05/2025
10	Lucy Wambui	Member – Rep Parents/Local community	23/05/2025
11	Samuel Kaigu Gitau	Member – Rep Parents/Local community	23/05/2025
12	Francis Miringu	Member – Rep special interest groups	23/05/2025
13	Janet Mburu	Member – Rep persons with special needs	23/05/2025

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Dr Elizabeth Njeri 2. Matilda Wambua 3. Fr Jack Ndirangu 4. Samuel M Ngugi	Chair Secretary Sponsor Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2
2	Audit Committee	1. Samuel Kaigu 2. Mercy Wanjiru 3. Lucy Wambui 4. Josphat Kamau 5. Francis Miring'u	Member Member Member Member Member	2 out of 2 2 out of 2 1 out of 2 0 out of 2 2 out of 2
3	Finance, procurement and general purposes Committee	1. Samuel Kaigu 2. Mercy Wanjiru 3. Lucy Wambui 4. Josphat Kamau 5. Francis Miring'u	Member Member Member Member Member	3 out of 5 5 out of 5 1 out of 5 0 out of 5 3 out of 5
4	Academic Committee	1. Samuel M Ngugi 2. Nehemiah Kimani 3. Francis Miring'u 4. Peter Kariuki 5. Fr Jack ndirangu 6. Jane Ngatia	Member Member Member Member Sponsor Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
5	Development Committee			

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

6	Discipline and welfare Committee	1. Fr Jack Ndirangu 2. Bishop Peter Kagwe 3. Nehemiah Kimani 4. Janet Njeri Mburu 5. Peter Kariuki	Sponsor Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2
7	Adhoc Committee (if any during the year)			

School operation Management

For the financial year ended 30th June 2025 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Matilda W. Wambua	TSC No. 323616
2	Deputy Principal	Tabitha Mutungu	TSC No. 297946
3	Deputy Principal 2	Peter Maina	TSC No. 347821
4	School Bursar	Elizabeth Wanjiku	ICPAK No. 33988
5	Other (specify)		

(d) Schools contacts

Post Office Box: 492 Ol Kalou
Telephone: 0719341575
E-mail: wanjohigirls@yahoo.com
Website: www.wanjohigirls.sc.ke
Facebook: Wanjohi girls
Twitter: Wanjohi girls

(e) School Bankers

The following school operates 4 bank accounts in the following banks

1. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102217964
2. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102152498
3. Name of Bank: KCB
Branch: Ol Kalou
Account Number: 1102218308
4. Name of Bank: KCB
Branch: Ol Kalou

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Account Number: 1218293306

(f) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

3. Summary Report of Performance of The School

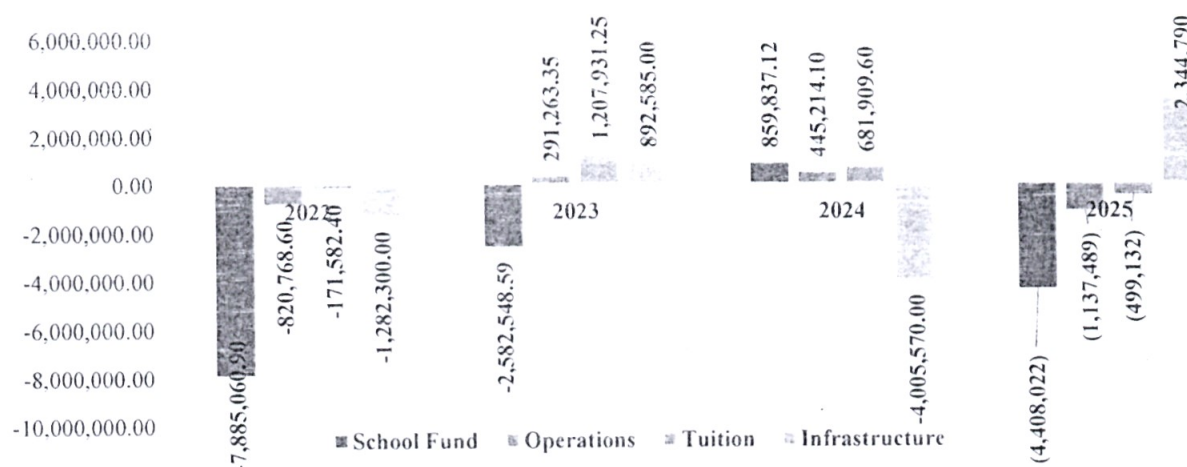
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st July 2022 to 30th June 2025 and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2025	2024	2023	2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	(4,408,022)	859,837.12	(2,582,548.59)	(7,885,060.9)
2	Operations Account	(1,137,489)	445,214.1	291,263.35	(820,768.6)
3	Tuition Account	(499,132)	681,909.6	1,207,931.25	(171,582.4)
4	Infrastructure Account	2,344,790	(4,005,570)	892,585	(1,282,300)
	TOTAL	(3,699,853)	(2,018,609.18)	(190,768.99)	(10,159,711.9)
	Increase/Decrease	(1,681,243.82)	(1,827,840.19)	9,968,942.91	(15,695,950.47)

Trend Over the Last Three Years



In 2025 the deficit increased from 2,018,609.18 to 3,699,853

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

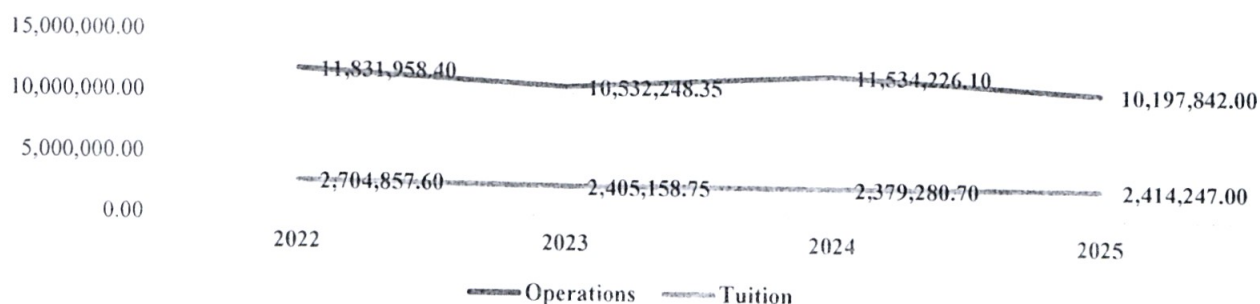
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2025	2024	2023	2022
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	10,197,842	11,534,226.1	10,532,248.35	11,831,958.4
2	Tuition Account	2,414,247	2,379,054.6	2,405,158.75	2,704,857.6
	Total	12,612,089	13,913,280.7	12,937,407.1	14,536,816
	Increase/Decrease	(1,301,191.7)	975,873.6	(1,599,408.9)	7,540,676.8
	No of Students	787	1024	886	826
	Ratio of Capitation per student	1:16025	1:13587	1:14602	1:17599.05

Trend Over the Last Three Years



Trend Over the Last Three Years



The total capitation for both tuition and operation for the year 2023 reduced from Kshs 14,536,816 to Kshs 12,937,407.1 due to reduction in academic terms from 4 to 3 in 2023. In 2024 the funding increased from Kshs 12,937,407.1 to Kshs 13,913,280.7 due to increase in number of students. In 2024/2025 funding reduced from Kshs 13,913,280.7 to Ksh 12,612,089 due to reduced number of students.

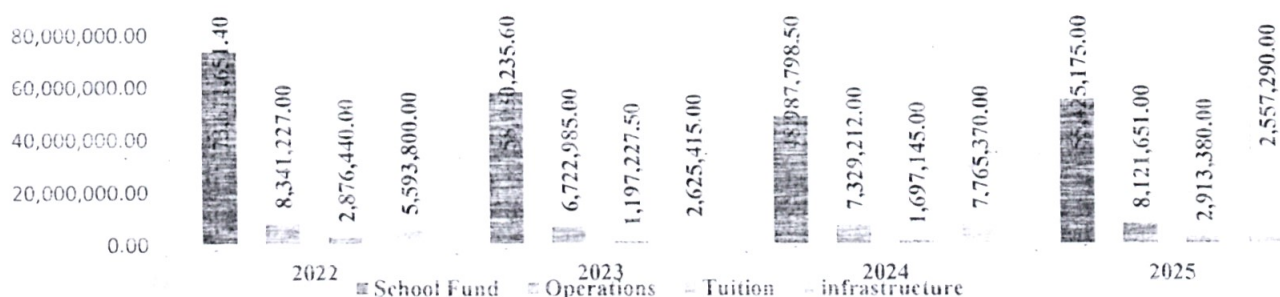
WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

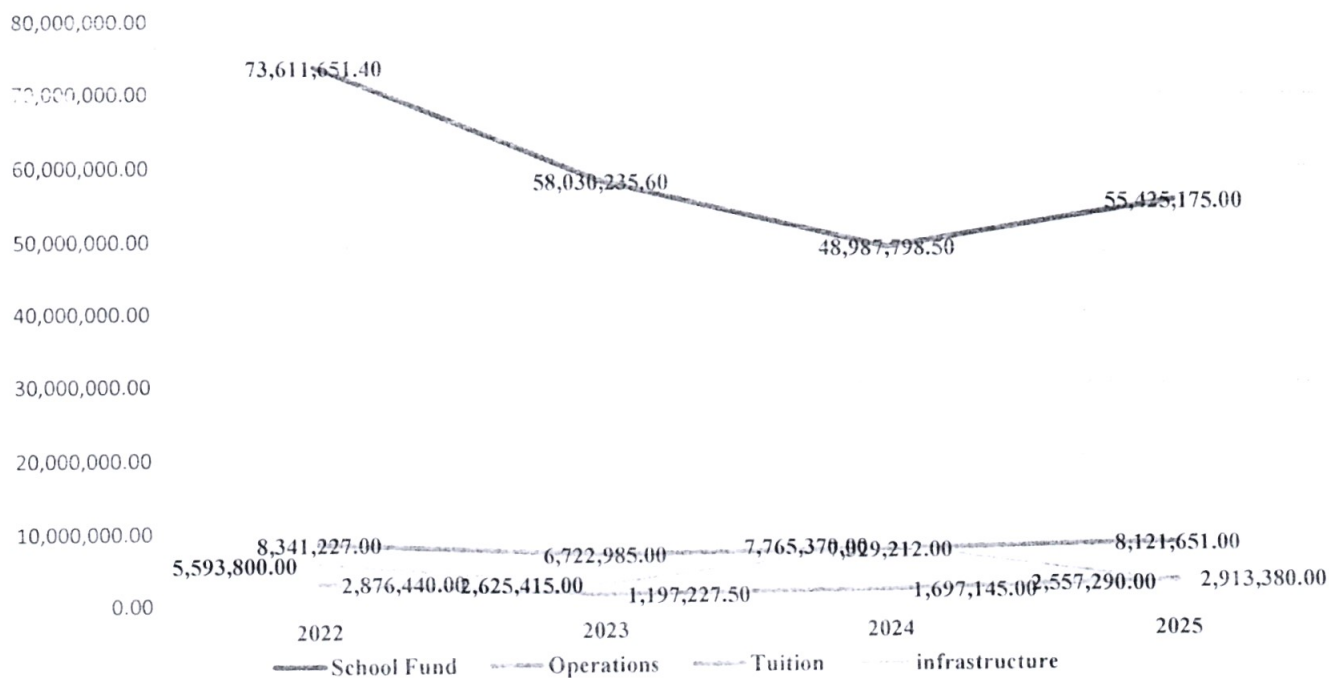
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2025	2024	2023	2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	55,425,175	48,987,798.5	58,030,235.6	73,611,651.40
2	Operations	8,121,651	7,329,212	6,722,985	8,341,227
3	Tuition Account	2,913,380	1,697,145	1,197,227.5	2,876,440
4	Infrastructure Account	2,557,290	7,765,370	2,625,415	5,593,800
	Total	69,017,496	65,779,525.5	68,575,863.1	90,423,118.4
	Increase/Decrease	3,237,970.5	(2,796,337.6)	(21,847,255.3)	71,457,241.17

Trend Over the Last Three Years



Trend Over the Last Three Years



In the financial year 2023 the expenditure decreased from Ksh 90,423,118.4 to Ksh 68,575,863.1 due to reduction in academic terms from 4 to 3. In 2024 the it decreased from Ksh 68,575,863.1 to Ksh 65,779,525.51 and in 2025 the expenditure increased from Ksh 65,779,525.51 to Ksh 69,017,496 due to inflation

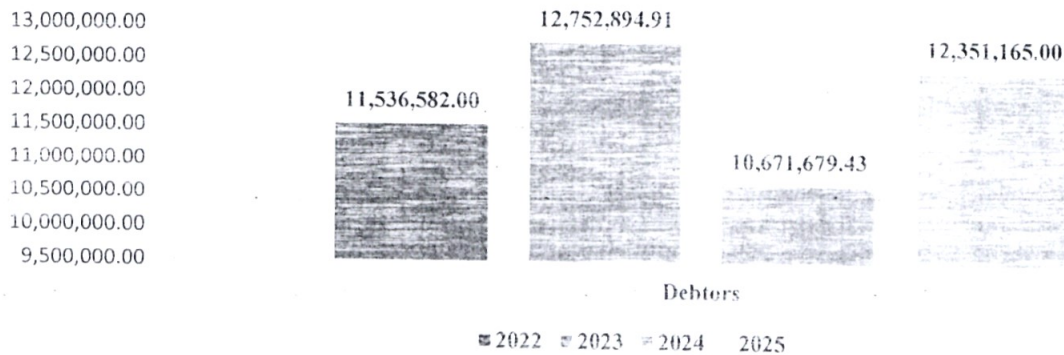
WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2025	2024	2023	2022
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	12,351,165	10,671,679.43	12,752,894.91	11,536,582
	Total	12,351,165	10,671,679.43	12,752,894.91	11,536,582
	Increase/Decrease	1,679,485.57	(2,081,215.48)	1,216,312.91	4,012,017

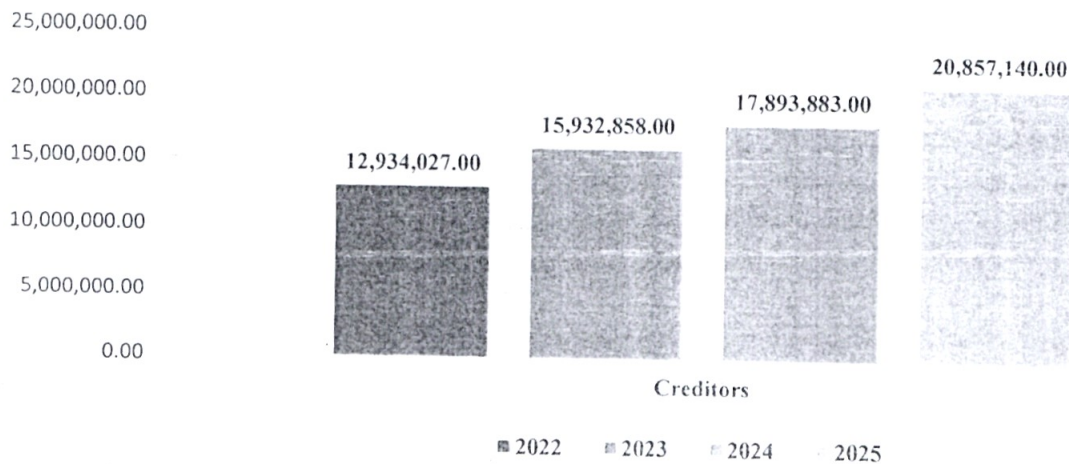
Trend Over the Last Three Years



Debtors increased from Ksh 10,671,679.43 to Ksh 12,351,165

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2025	2024	2023	2022
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	20,857,140	17,893,883	15,932,858	12,934,027
	Total	20,857,140	17,893,883	15,932,858	12,934,027
	Increase/Decrease	2,963,257	1,961,025	2,998,831	11,986,986.4

Trend Over the Last Three Years



WANJOHI GIRLS SECONDARY SCHOOL

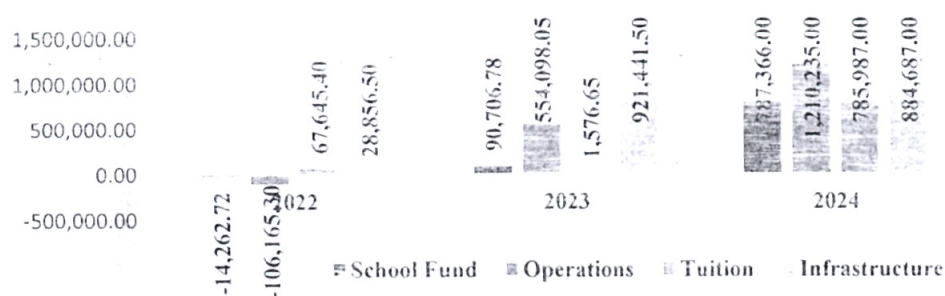
Annual Report and Financial Statements For the year ended 30th June 2025

Increased creditors from Ksh17,893,883 to Ksh20,857,140 due to no Form 1 intake thus reduced population yet some of the expenses like electricity, remuneration were constant. The Government did not release all capitation in full

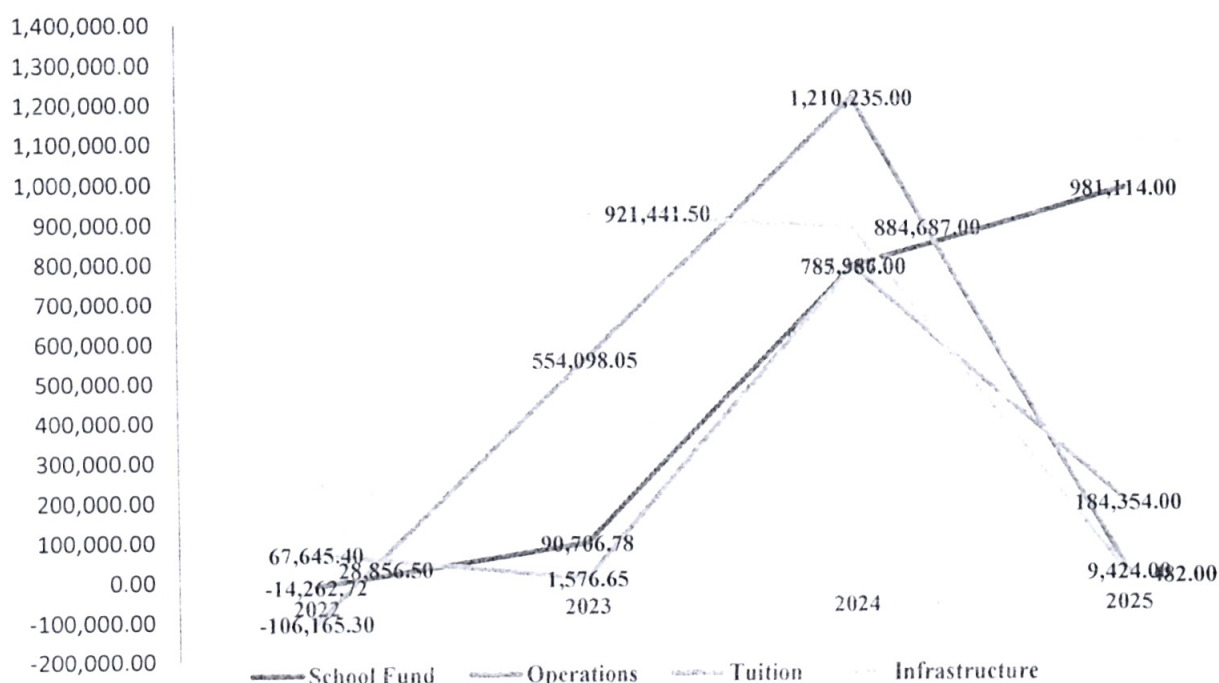
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2025	2024	2023	2022
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	981,114	787,366	90,706.78	(14,262.72)
2	Operations Account	9,424	1,210,235	554,098.05	(106,165.3)
3	Tuition Account	184,354	785,987	1,576.65	67,645.4
4	Infrastructure Account	482	884,687	921,441.5	28,856.5
	Total	1,175,374	3,591,456	1,567,822.98	(23,926.12)
	Increase/Decrease	(2,416,082)	2,023,633.02	1,591,749.09	(2,184,742.5)

Trend Over the Last Three Years



Trend Over the Last Three Years



WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

b) Teacher Student ratio:

Between the month of July 2024 and June 2025, the status of the teaching staff is as follows:

There are 32 teachers posted by the Teachers Service Commission and 3 recruited by the Board of Management. The teacher student ratio lies at 1: 24. We have a shortage of 7 Tsc teachers from the given CBE.

c) Mean score in the year 2024 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2024	258	6.73	141	55	7.667	Positive deviation 10% in transition rate and 0.39 in mean grade.
2023	206	6.34	92	45	7.667	Positive deviation 5% in transition rate and 0.191 in mean grade.
2022	181	6.149	71	40	7.667	Negative deviation 1% in transition rate and 0.12 in mean grade.

d) Number of candidates in the 2024 KCSE

YEAR	ENROLMENT
2024	258
2023	206
2022	181

e) The capacity of the school

The school has a capacity of 1070 students. The school is in need of a dinning hall as the students take meals in shifts. The school is also in need of an adminstration block

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Cost of completion of construction of a 200 capacity dormitory, 10 door toilet and 18 door bathroom	MI funds	Completed	2,432,1710	2,432,1710	4 Weeks
Construction of Deputy Principal 2 office	MI funds	Completed	565,430	565,430	4 Weeks
Kitchen terazzo flooring, tiling and repainting, masonry tank repair, construction of 1 tank base and construction of storm water open drainage.	MI funds	Completed	1,556,710	1,556,710	4 Weeks
Hot water boiler construction	MI funds	Completed	627,290	627,290	4 Weeks

.....
School Principal



WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of *Wanjohi Girls Secondary School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 20XX, and of the school's financial position as at that date.



.....
Name: DR ELIZABETH NJERI

Designation: Chairman, School Board of Management

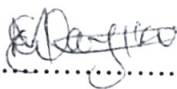
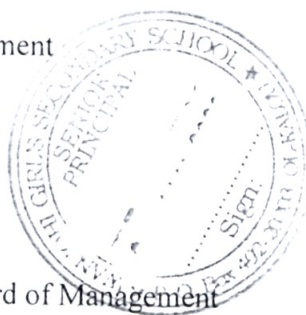
Date: 26/3/2026



.....
Name: MATILDA W. WAMBUA

Designation: School Principal & Secretary to Board of Management

Date: 26/3/2026



.....
Name: ELIZABETH WANJIKU

Designation: Bursar/ Finance Officer

Date: 26/3/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON WANJOHI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - NYANDARUA COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Wanjohi Girls Secondary School set out on pages 1 to 21 which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement

of cash flows, statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Wanjohi Girls Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012, the Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.20,857,140 as disclosed in Note 14 to the financial statements. The payables include balances of Kshs.19,560,861 and Kshs.1,296,279 in respect of trade creditors and prepaid fees respectively. However, the supporting schedule provided for audit reflected a balance of Kshs.11,859,862 resulting in an unreconciled variance of Kshs.8,997,278.

In the circumstances, the accuracy, existence and completeness of accounts payable balance of Kshs.20,857,140 could not be confirmed.

2. Material Uncertainty Related to Going Concern

The statement of financial performance reflects a deficit of Kshs.3,699,853 increasing the accumulated deficit as at 30 June, 2025 to a balance of Kshs.7,330,601. Further, the statement of assets and liabilities reflects current liabilities and current assets balances of Kshs.13,526,539 and Kshs.20,857,140 respectively, resulting to a negative working capital of Kshs.7,330,601. Management has, however, not made a disclosure of this material uncertainty relating to going concern.

In the circumstances, the School's ability to continue as a going concern and the ability to pay debts as and when they fall due is in doubt.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Wanjohi Girls Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

The Management is responsible for the Other Information set out on page III to XIV which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC REOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Deduction of Capacity Building Levy

The annual procurement plan and other procurement records revealed that the Wanjohi Girls Secondary School procured goods and services at an estimated cost of Kshs.31,958,946 for the financial year under review. However, there was no evidence that the School deducted and remitted the prescribed levy rate of 0.03% to the Public Procurement Regulatory Authority or filed monthly returns to the Authority. This was contrary to Legal Notice No.206 on the deduction of the Public Procurement Capacity Building Levy from all procurements.

In the circumstances, Management was in breach of the law.

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects boarding and school fund payments amount of Kshs.55,425,175 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,036,300 transferred to Kenya Secondary School Heads Association (KESSHA) . However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,036,300 could not be confirmed.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.12,612,088. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2024/2025, NEMIS reflected 1,037 students while records from the County Director of Education had 1,058 students, resulting in an underfunding of the school by an amount of Kshs. 289,596.

This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 21 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the school may have affected service delivery to the students.

4. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.6,984,162 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. The grants include an amount of Kshs.1,425,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.1,108,950 was transferred to infrastructure account, leaving a balance of Kshs.316,050 as at 30 June, 2025. Further, an amount of Kshs.206,450 was transferred on 20 March, 2025 or 2 months after the receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

5. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.51,293,585 as disclosed in Note 4 to the financial statements. Examination of the records revealed that the school charged an extra amount of Kshs.15,000 per student totalling to Kshs.11,580,000 to support boarding equipment and stores which was yet to be approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/10/18/Vol.II (33) dated 7 March, 2024 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

6. Lack of a Functional Procurement Function

Review of procurement records revealed that the School did not have an established procurement function managed by qualified procurement professional as required under Section 47(1) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain

assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report. I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management, and overall governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.12,351,165 in respect of fees arrears as disclosed in Note 13 to the financial statements. The accounts receivables include a balance of Kshs.5,378,618 which had been outstanding for more than two (2) years. However, Management did not provide a detailed ageing analysis of the receivables for audit. Further, the School did not have a policy on the impairment of long outstanding fees arrears.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

3. Weaknesses in the Board of Management

Review of the Board of Management records revealed that the Board of Management did not submit any report on governance as required by the Basic Education Act, 2013.

Further, the Board did not establish a Human Rights and Student Welfare Committee contrary to Section 61(2) of the Basic Education Act, 2013 which guides on the committees that the Board shall establish. In addition, there were no committee minutes except for the Finance, Procurement and General-Purpose Committee meeting held on 11 July, 2024.

In the circumstances, the existence of a proper governance structures that would review the effectiveness of the governance, development projects of the schools and internal control processes could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with Governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

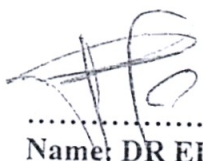
14 May, 2026

WANJOHI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Financial Performance for the Year Ended 30th June 2025

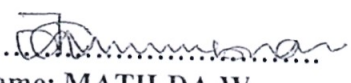
Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	2,414,248	2,379,055
Government grants for operations	2	6,984,162	7,774,426
Government Grants for infrastructure	3	3,213,678	3,759,800
School fund income- parents' contributions	4	51,293,585	48,485,797
Miscellaneous incomes	5	1,411,970	1,361,839
Total Revenue		65,317,643	63,760,916
Expenditure			
Tuition	6	2,913,380	1,697,145
Operations	7	8,121,651	7,329,212
Infrastructure	8	2,557,290	7,765,370
Boarding and school fund	9	55,425,175	48,987,799
Total Expenditure		69,017,496	65,779,526
Surplus/Deficit		-3,699,853	-2,018,608

The school financial statements were approved on 26/3/2026 and signed by:

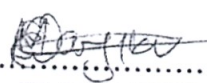

 Name: DR ELIZABETH NJERI

Chair BOM

Date: 26/3/2026


 Name: MATILDA W. WAMBUA
 School Principal/ Secretary to BOM

Date: 26/3/2026


 Name: ELIZABETH WANJIKU

Bursar/ Finance Officer

Date: 26/3/2026



7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	1,170,889	3,590,078
Cash balances	11	4,485	1,376
Short term investments	12		
Total cash and cash equivalent		1,175,374	3,591,454
Account's receivables	13	12,351,165	10,671,679
Total financial assets (a)		13,526,539	14,263,134
Financial liabilities			
Accounts payables	14	20,857,140	17,893,883
Total Financial Liabilities (b)		20,857,140	17,893,883
Net financial assets (a-b)		-7,330,601	-3,630,749
Represented by			
Accumulated fund b/fwd	15	-3,630,748	-1,612,140
Surplus/deficit for the year		-3,699,853	-2,018,609
Net Assets		-7,330,601	-3,630,749

The school financial statements were approved on 26/3/2026 and signed by:

.....
Name: **DR ELIZABETH NJERI**

Chair BOM

Date: 26/3/2026

.....
Name: **MATILDA W. WAMBUA**
School Principal/ Secretary to BOM

Date: 26/3/2026

.....
Name: **ELIZABETH WANJIKU**

Bursar/ Finance Officer

Date: 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,414,248	2,379,055
Government grants for operations	2	6,984,162	7,774,427
Government grants for infrastructure	3	3,213,678	3,759,800
School fund income- parents contributions/ fees	4	50,910,378	53,351,551
Other income	5	1,411,970	1,361,839
Total receipts		64,934,436	68,626,672
Payments			
Cash outflows for tuition	6	3,015,880	1,594,645
Cash outflows for operations	7	8,184,974	7,265,889
Cash outflows Boarding/lunch and school fund payments	9	50,363,379	54,093,550
Total payments		61,564,233	62,954,084
Net cash inflow/outflow from operating activities	a	3,370,203	5,672,588
Cash flow from investing activities			
Acquisition of assets	8	-5,786,285	-3,648,955
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities	b	-5,786,285	-3,648,955
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities	c	-	-
Net increase/decrease in cash and cash equivalents	a+b+c	-2,416,082	2,023,633
Cash and cash equivalent at beginning of the FY		3,591,456	1,567,823
Cash and cash equivalent at end of the FY		1,175,374	3,591,456

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

The school financial statements were approved on 26/3/2026 and signed by:

.....
Name: DR ELIZABETH NJERI

Chair BOM

Date: 26/3/2026

.....
Name: MATILDA W. WAMBUA

School Principal/ Secretary to BOM

Date: 26/3/2026

.....
Name: ELIZABETH WANJIKU

Bursar/ Finance Officer

Date: 26/3/2026



WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	2,125,320.00	0	2,125,320.00	2,414,248	113.59%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical	712,470.00		712,470.00	887,360.00	124.55%
Administration Costs					
Activity	690,880.00		690,880.00	583,285.00	84.43%
Others(Ewc,Adm,Lt&t,P/emol)	8,981,440.00		8,981,440.00	5,513,517.00	61.39%

WANJOHI GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	
3) FDSE for infrastructure					
Maintenance & Improvement MoE	5181600		5,181,600.00	4,902,080.00	94.61%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Activity	215,900.00		215,900.00	209,535.00	97.05%
SMASSE					
Boarding Equipment and Stores	21,921,970.00	16566500	38,488,470.00	38,488,470.00	100.00%
Other (P/Emol,Lt&t,Ewc,Adm)	11,140,440.00		11,140,440.00	10,907,178.00	97.91%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income				58,200.00	

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization
	a	Kshs	b	Kshs	c=a+b	Kshs	d	Kshs	e=d/c %
Income From Farming Activities							1,353,770.00		
Insurance Compensation									
Income From Posho Mill									
Income From Bus Hire									
Fee For Hire of Ground and Equipment									
Interest Income									
Income From Any Other Investment									
Total Income		50,970,020.00		16,566,500		67,536,520.00	65,317,643.00		96.71%
(6) Expenditure For Tuition									
Textbooks									
Reference Materials									
Exercise Books									
Laboratory Equipment									
Internal Exams									
Teaching / Learning Materials		2,125 320.00				2,125,320.00	2,912,800.00		137.05%
Chalks									
Exams And Assessment									
Teachers Guides									
Administration Costs									
Bank Charges							580.00		

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	712,470.00		712,470.00	237,728.00	33.37%
Administration Costs					
Activity Expenses	690,880.00		690,880.00	1,075,880.00	155.73%
Gratuity					
SMASSE	8,981,440.00		8,981,440.00	6,808,043.00	75.80%
(8) Expenditure For infrastructure					
Kitchen renovation	1,669,755.00		1,669,755.00	2,557,175.00	153.15%
Dormitory construction	3,511,845.00		3,511,845.00		
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Personnel Emoluments					
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Personnel Emoluments					
Medical Expenses					
Others(P/emol,Lt&t,Ewc,Adm)	11,140,440.00		11,140,440.00	13,305,482.00	119.43%
Activity	215,900.00		215,900.00	335,375.00	155.34%
Gratuity					
School Farm				1,005,255.00	
Boarding Equipment and Stores	21,921,970.00	16566500	38,488,470.00	40,779,063.00	105.95%
Other Expenses On Investments					
Rent Expenses					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	50,970,020.00	16,566,500.00	67,536,520.00	69,017,496.00	102.19%

RECEIPTS

For tuition receipts and Medical in operation the money received was more money than budgeted

Activity and others in operation the money received was less than budgeted.

PAYMENTS

For Medical and others in operation the amount spent was less than budgeted in tuition money spent was more than budgeted since not all funding was received from the government. In operation money in Activity was spent more due to many activities, in boarding account money in Activity, others, Bes was over spent due to reduced number of students yet some expenses remained constant

10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 20XX.

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Reference Materials	2,414,248	2,379,055.00
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Others (specify)*		
Total	2,414,248	2,379,055.00

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	887,360	776,700.00
Administration Costs		
Activity	583,285	768,390.00
Other Vote Heads (specify)*	5,513,517	6,229,337.00
Total	6,984,162	7,774,427.00

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement	3,213,678	3,759,800.00
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	3,213,678	3,759,800.00

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance		2,126,335.00
Local transport / travelling		
Electricity and water		
Medical		646,460.00
Administration costs		746,507.00
Activity	209,535	268,585.00
Fee on Boarding Equipment and stores	40,176,872	32,707,572.00
PA Levies*		
Others (specify)	10,907,178	11,990,338.00
Total	51,293,585	48,485,797.00

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Rent Income	58,200	66,700.00
Income From Farming Activities	1,353,770	1,295,139.00
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
Total	1,411,970	1,361,839.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	2,912,800	1,696,680.00
Exams And Assessment		
Teachers Guides		
Bank Charges	580	465.00
Others (specify)		
Total	2,913,380	1,697,145.00

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Administration Cost		
Medical	237,728	369,497.00
Activity Expenses	1,075,880	770,000.00
Insurance Cost		
Others (P/emol,Lt&t,Ewc,Adm)	6,808,043	6,189,715.00
Electricity water and Conservancy		
Local Transport and Travelling		
Repairs Maintenance and Improvements		
TOTAL	8,121,651	7,329,212.00

WANJOHI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****8 Infrastructure**

Description	2024/2025	2023/2024
	Kshs	Kshs
Construction of Toilets		660,200.00
kitchen renovation	2,557,175	
Purchase of apparatus		
Dormitory construction		7,105,170.00
Drilling of boreholes		
Bank charges	115	
TOTAL	2,557,290	7,765,370.00

9 Boarding And School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		1,471,844.00
Local Transport / Travelling		
Development fee		646,460.00
Alumni		746,507.00
Administration Costs		
Lunch Programme		
Bank Charges		
School Farm	1,005,255	1,042,685.00
Fee On Boarding Equipment and Stores	40,779,063	31,595,428.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Others (P/emol,Lt&t,Ewc,Adm)	13,305,482	13,068,925.00
Activity	335,375	415,950.00
TOTAL	55,425,175	48,987,799.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

WANJOHI GIRLS SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102218308	184,354	785,987
Operations Account	Active	1102152498	9,424	1,210,235
Boarding Account	Active	1102217964	976,629	709,171
Savings Account			0	0
Parent Association Development Account			0	0
Income Generating Activities Account			0	0
Infrastructural Account	Active	1218293306	482	884,687
Total			1,170,889	3,590,078

11 Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins	4,485	1,376
Total	4,485	1,376

12 Short Term Investments

Description	2024/2025	2023/2024
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

13 Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	12,351,165	10,671,679.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)		
Total	12,351,165	10,671,679.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,295,778	35%	2,676,769	25%
Between 1- 2 years	2,676,769	21%	539,751	5%
Between 2-3 years	539,751	4%	223,756	2%
Over 3 years	4,838,867	40%	7,231,403	68%
Total (should tie to note i3 a)	12,351,165	100%	10,671,679.00	100%

14 Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	19,560,861	15,509,819
Prepaid Fees	1,296,279	2,384,064
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	20,857,140	17,893,883

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

14a. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year				
Boarding account- 18,673,441	19,560,861		15,509,819	
Infrastructure account- 887,420		100%		100%
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	19,560,861	100%	15,509,819	100%

15 Fund Balance Brought Forward

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Bank Balances	3,590,078		1,555,521	
Cash Balances	1,376		12,302	
Short Term Investments			-	
Receivables	10,671,679		12,752,895	
Payables	(17,893,883)		(15,932,858)	
Total	(3,630,749)		(1,612,140)	

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual-related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non-financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Cattle	8	800000	800000
Goats			
Trees	100	100000	100000
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total	108.00	900,000.00	900,000.00

18 Borrowings

Description	2024/2025	2023/2024
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Other important disclosure notes

19 Stock/ Inventory

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	425,000	600,000
Lab consumables	80,335	90,000
Farm produce	0	0
Medication	70,700	60,000
Construction Materials	0	0
Others (specify)	350,000	250,000
Totals	6010000	7060000

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

20 Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Sign and Date
Principal



WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Services						
1.KASOGA SUPPLIERS LTD		1 JULY 2024		16,271,060		
2.RIRONI TUMAINI FOODWARE		1 JULY 2024		428,600		
3.DAVID WAINAINA MWANGI		1 JULY 2024		78,180		
4.JOSEPH KAGOTHO		1 JULY 2024		4,620		
5.SAMDEN ENTERPRISES		1 JULY 2024		1,004,230		
6.WALLACE BORO		1 JULY 2024		33,200		
7.RENTOKIL INITIAL LTD		1 JULY 2024		102,014		
8.KENBLEST FOODS LTD		1 JULY 2024		617,874		
9.LOSAGI INSURANCE BROKERS		1 JULY 2024		57,678		
10.KARSON MOTOR ENGINEERING		1 JULY 2024		16,485		
11.JAMES KIMAMA WAWERU		1 JULY 2024		59,500		
Sub-total boarding account				18,673,441		
Infrastructure account						
12.MAP HARDWARE		1 JULY 2024		887,420		
Grand Total				19,560,861		

WANJOHI GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	unit	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	10.7 Ha	26000000	0	0	26000000
Buildings And Structures	267	138741921	5281600	0	143458091
Motor Vehicles	1	2000000	0	0	2000000
Office Equipment, Furniture and Fittings	4,290	17,699,500	470,000	2,000	18,167,500
Textbooks	32	1195000	0	0	1195000
ICT Equipment	12236	0	0	0	0
Tools And Apparatus	25,613	0	0	0	0
Other Machinery and Equipment	1496	4258050	229000	18000	4469050
Heritage And Cultural Assets	33	42000	0	0	42000
Intangible Assets- Soft Ware	3	800000	0	0	800000
Total	10.7 Ha	190,736,471	5,980,600	20,000	196,131,641

(The school should ensure that a detailed fixed assets register is maintained).

ASSET REGISTER						
Asset class: Land						
Name/ Description of item	Unit	Location	Historical cost b/f July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
Land 1	10.7 Ha		26,000,000	0	0	26,000,000
Total	10.7 Ha		26,000,000	0	0	26,000,000
Asset class-Buildings and structures						
Name/ Description of Buildings and structures	Unit	Location	Historical cost b/f July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1+5 Student capacity Classrooms	20		22791000	0	0	22791000
2 Dormitories	8		45194250	2432170	0	47626420
3 Administration Block	1		3000000	0	0	3000000
4 Science Laboratories	4		11000000	0	0	11000000
5 Dining hall 1200 capacity	1		10000000	0	0	10000000
6 Staffroom	1		3000000	0	0	3000000
7 Staff toilets	3		300000	0	0	300000
8 Toilets	52		5025600	0	0	5025600
9 Lavines	32		3200000	0	0	3200000
10 Bathrooms	67		3679235	0	0	3679235
11 Kitchen	1		5000000	1500000	0	6500000
12 Store houses	3		250000	0	0	250000
13 Boreholes	1		2000000	0	0	2000000
14 Plastic Tanks	36		2220000	0	0	2220000
15 Stone wall tank	1		200000	56710	0	256710
16 Farm store house	2		200000	0	0	200000
17 Cow shed	1		300000	0	0	300000
18 Bus garage	1		200000	0	0	200000
19 Entry and Exit Gates	2		120000	0	0	120000
20 Staff Hse permanent -4 Bedroom	1		4000000	0	0	4000000
21 Staff Hse permanent -2 Bedroom	2		3000000	0	0	3000000
22 Staff Hse semi-pmnt -2 Bedroom	10		7000000	0	0	7000000
23 Staff Hse semi-pmnt -1 Bedroom	6		3000000	0	0	3000000
24 Staff Hse semi-pmnt-two rooms	1		200000	0	0	200000
25 Sports Goal Posts (Pairs)	6		6000	0	0	6000
26 Boiler	2		400000	627290	0	1027290
27 Borehole solar pump	1		1498916	0	0	1498916
28 Tower holding 4 tanks*10000lit	1		1956920	0	0	1956920
29 Deputy principal 2 office	0		0	565430	0	565430
30 Caf pen	0		0	100000	0	100000
Total	267		138741921	5281600	0	143458091
Asset class-Motor vehicles						
Name/ Description of Motor vehicles	Unit	Location	Historical cost b/f July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Isuzu scatter bus-eg KBN722E	1	Bus shade	2,000,000	0	0	2,000,000
Total	1		2,000,000	0	0	2,000,000
Asset class :Office equipment, furniture and fittings						
Name/ Description of item	Unit	Location	Historical cost b/f July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Student chairs	1107	Classrooms	2214000	0	0	2214000
Student chairs	72	Library	144000	0	0	144000
2 Student Lockers	1107	Classrooms	3321000	0	0	3321000
3 Student Double decker beds	552	Dormitories	5520000	0	0	5520000
4 Wooden racks	35	Dormitories	175000	0	0	175000

5	Metallic racks-big	113	Dormitories	1130000	0	0	1130000
6	Metallic racks-small	56	Dormitories	560000	0	0	560000
7	Bench tables	24	Laboratories	240000	0	0	240000
8	Benches	214	Dinning hall	1070000	0	0	1070000
9	Stools	199	Laboratories	199000	0	0	199000
	Stools	40	H/sc room	40000	0	0	40000
10	Tent 100 seater	2	Computer room	200000	0	0	200000
11	Plastic chairs	357	H/sc room	178500	0	2000	176500
12	Study tables	12	Library	120000	0	0	120000
13	Tables	102	Dinning hall	1020000	0	0	1020000
	Tables	18	Classrooms	54000	0	0	54000
	Tables	11	H/sc room	55000	0	0	55000
	Tables	10	Laboratories	50000	0	0	50000
	Tables	35	Offices	175000	0	0	175000
14	Coffee tables wooden	2	Staffroom	4000	0	0	4000
15	Coffee tables glass	1	Principal Off	5000	0	0	5000
16	Waiting benches	4	Offices	40000	0	0	40000
17	Bench table	2	Offices	20000	0	0	20000
18	Office/staff room chairs	60	Offices	120000	260000	0	380000
19	Office/staffroom desk	50	Offices	250000	0	0	250000
20	Cupboards	10	Offices	50000	0	0	50000
21	Sofa set	5	Staffroom	50000	0	0	50000
	Sofa set	3	Principal Off	30000	0	0	30000
22	Executive chair	5	Principal Off	60000	0	0	60000
23	Executive teachers desk	0	Principal Off	0	210000	0	210000
24	Fire extinguishes	41	compound	205000	0	0	205000
25	CCTV with 2 DVR camera heads	41	compound	400000	0	0	400000
	Total	4290		17699500	470000	2000	18167500

Asset class: ICT Equipment, and Other ICT Assets

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Computers	12	Computer room	415000	0	0	415000
2 Computers	10	Offices	200000	0	0	200000
3 Kyocera printer	1	Offices	200000	0	0	200000
4 Printers	3	Offices	100000	0	0	100000
5 Photocopier	2	Offices	200000	0	0	200000
6 Projectors	2	Offices	40000	0	0	40000
7 Laptop	2	Offices	40000	0	0	40000
Total	32		1195000	0	0	1195000

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
Asset class: Tools and apparatus	12236		0	0	0	0
Total	12236		0	0	0	0

Asset class: Textbooks

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Library books-listed	3640		0	0	0	0
2 Diverse subjects -listed	21,882		0	0	0	0
3 Teacher reference books	91		0	0	0	0
Total	25613		0	0	0	0

Asset class: Other machinery and equipment

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Games uniform						
Green	8	H/sc room	8000	0	0	8000

	Red and white	12	H/sc room	12000	0	2000	10000
	Black and White	10	H/sc room	10000	0	3000	7000
	alls						
	asket ball	3	H/sc room	4000	0	2000	2000
	ootball	5	H/sc room	10000	0	0	10000
	Volleyball	5	H/sc room	10000	0	0	10000
	Netball	2	H/sc room	4000	0	0	4000
3	Nets						
	Volleyball	2	H/sc room	4000	0	0	4000
	Badminton	2	H/sc room	4000	0	0	4000
	Table Tennis	2	H/sc room	2000	0	0	2000
4	Badminton Racquet	4	H/sc room	2000	0	0	2000
5	T.T bats	4	H/sc room	2000	0	0	2000
6	High jump stands	1	H/sc room	1000	0	0	1000
7	Discuss	1	H/sc room	1000	0	0	1000
8	Shotput	1	H/sc room	1000	0	0	1000
9	T.T Table	1	H/sc room	1000	0	0	1000
10	Tug of war rope	1	H/sc room	1000	0	0	1000
11	Netball bibs	1	H/sc room	2000	0	0	2000
12	Deep freezer	1	H/sc room	20000	0	0	20000
13	Sewing machine	14	H/sc room	280000	0	0	280000
14	Irons	3	H/sc room	12000	0	0	12000
15	Gas cookers	3	H/sc room	60000	0	0	60000
16	Electric kettle	1	H/sc room	2000	0	0	2000
17	Gas regulators	2	H/sc room	2000	0	0	2000
18	Gas cylinder 13kg	2	H/sc room	12000	0	0	12000
	Gas cylinder 13kg	1	Laboratories	6000	0	0	6000
	Gas cylinder 6kg	2	kitchen	6000	0	0	6000
	Gas cylinder 3kg	4	Laboratories	10000	0	0	10000
19	Serving bowls	190	Kitchen	19000	0	0	19000
20	Serving spoons/ laddle	80	Kitchen	8000	0	0	8000
21	Food warmer	2	Kitchen	20000	0	0	20000
22	Jiko 100lts-400lts	7	Kitchen	1400000	0	0	1400000
	Sufurias 100lts-400lts	9	Kitchen	900000	0	0	900000
23	Jiko 30lts	2	Kitchen	50000	0	0	50000
	Sufuria 30lts	3	Kitchen	30000	0	0	30000
24	Big kettle 10lts	2	Kitchen	10000	0	0	10000
25	Jugs stainless steel	85	Kitchen	170000	0	0	170000
26	Potatoes peeler	1	Kitchen	100000	0	0	100000
27	Cabbage cutter	1	Kitchen	200000	0	0	200000
28	Hotpots	7	Kitchen	10000	0	0	10000
29	Kitchen knives	2	Kitchen	200	0	0	200
	Kitchen knives	10	H/sc room	1000	0	0	1000
30	Plates plastic	150	Kitchen	15000	0	0	15000
	Melamine plates	10	Office	2000	0	0	2000
	Melamine plates	200	H/sc room	40000	0	0	40000
	Melamine plates	40	Staffroom	8000	0	0	8000
31	Alcapol plates	25	Office	5000	0	0	5000
	Alcapol plates	25	H/sc room	5000	0	0	5000
	Chinaware plates	14	H/sc room	2800	0	0	2800
32	Serving spoons	2	Staffroom	200	0	0	200
	Serving spoons	3	Office	300	0	0	300
	Serving spoons	10	H/sc room	1000	0	0	1000
33	Tea urn	3	Staffroom	15000	0	0	15000
34	Side plates	10	Office	1000	0	0	1000
	Side plates	10	H/sc room	1000	0	0	1000
35	Saucers	15	Office	1500	0	0	1500
	Saucers	20	H/sc room	2000	0	0	2000
36	Tea spoons	10	Office	1000	0	0	1000
	Tea spoons	10	H/sc room	1000	0	0	1000
37	Folks	11	Office	1100	0	0	1100
38	Table spoons	25	Office	750	0	0	750
	Table spoons	25	H/sc room	750	0	0	750
	Table spoons	35	Staffroom	1050	0	0	1050
39	Cups	20	Office	4000	0	0	4000
	Cups	200	H/sc room	40000	0	0	40000
	Cups	40	Staffroom	8000	8000	8000	8000

40	Glasses	3	Office	300	0	0	300
	Water glasses	16	H/sc room	1600	0	0	1600
41	Small sufurias	20	H/sc room	10000	0	0	10000
42	Plastic jugs	6	H/sc room	600	0	0	600
43	Soup bowls	10	H/sc room	10000	0	0	10000
44	Plastic bins	2	H/sc room	200	0	0	200
45	Green bowls(mixing)	4	H/sc room	400	0	0	400
46	Glass mixing bowls	3	H/sc room	300	0	0	300
47	Chinaware kettle	2	H/sc room	1000	0	0	1000
48	Electric kettle	1	Staffroom	2000	0	0	2000
49	water dispenser	1	Principal offi	10000	0	0	10000
	water dispenser	0	Staffroom	10000	0	0	10000
	water dispenser	0	Office	10000	0	0	10000
	water dispenser	0	H/sc room	10000	0	0	10000
50	Tv sets	1	Staffroom	20000	0	0	20000
	Tv sets	2	Principal	60000	0	0	60000
	Tv sets	1	Deputy	20000	0	0	20000
	Tv sets	4	Dinning hall	270000	0	0	270000
51	Radio	1	Bursars office	3000	0	0	3000
52	Generator	1	Generator ho	200000	0	0	200000
53	Dvd player	1	Staffroom	5000	0	0	5000
54	Dvd player	1	Dinning hall	5000	0	0	5000
55	Piano	1	H/sc room	20000	50000	0	70000
56	Mixer	1	H/sc room	1000	50000	0	51000
57	Speaker	1	H/sc room	20000	100000	0	120000
58	Heater	1	Principal Off	3000	6000	3000	6000
59	Microwave	0	Principal Off	0	10000	0	10000
61	Dust blower	0	Bursars office	0	5000	0	5000
	Total	1496		4258050	229000	18000	4469050

Asset class: Heritage and cultural assets

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Trophies	10		10000	0	0	10000
2 Drums	2		20000	0	0	20000
3 National flags	1		2000	0	0	2000
4 Uniforms-drama	20		10000	0	0	10000
Total	33		42000	0	0	42000

Asset class: Intangible assets-soft ware

Name/ Description of item	Unit	Location	Historical cost b/f (Kshs) 1st July 2024	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical cost c/f (Kshs) 30th June 2025
1 Examination department	1		250000	0	0	250000
2 Accounts office	1		250000	0	0	250000
3 Secretary's office-biometrics	1		300000	0	0	300000
Total	3		800000	0	0	800000